

**Return to:**

**IDAHO BUSINESS REGISTRATION**

**PO BOX 36**

**BOISE, IDAHO 83722-0410**

Account Number		County Code	NAICS	Industry Code
Cov. Code	DBA Code	Alpha	Add Code 1 <b>4</b>	Add Code 2
New Account Code	Field   Rep Code	Date Liab Yr_____ Mo_____ Day_____		Confirmation No.
Too	Cont	Pred. Number		
		<b>SHADED AREAS FOR STATE USE ONLY</b>		

1. Type of business (see instructions) <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Nonprofit <input type="checkbox"/> Government <input type="checkbox"/> Fiduciary/Trust <input type="checkbox"/> Limited Liability Company	1a. If LLC, how have you chosen to be taxed for income tax purposes? <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership
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2. Purpose of registration	<input type="checkbox"/> New applicant	<input type="checkbox"/> Change legal name	<input type="checkbox"/> Change assumed business name (DBA)
	<input type="checkbox"/> Add new account type	<input type="checkbox"/> Add/Change Location	<input type="checkbox"/> Change in partners, shareholders or managing members ____%

3. Type of permits/accounts	<input type="checkbox"/> Unemployment	<input type="checkbox"/> Boise Auditorium	<input type="checkbox"/> Sales	<input type="checkbox"/> Withholding only, no employees working in Idaho	Wh/date
	<input type="checkbox"/> Withholding	<input type="checkbox"/> Travel & Convention	<input type="checkbox"/> Use		

4. Federal employer identification number (EIN)	5. Social security number (SSN)	6. Legal business name ( <b>see instructions</b> )
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7. Assumed business name (DBA)	8. Date incorporated	9. State incorporated in	10. Month tax year ends
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11. Date business began in Idaho	12. Date sales or use will begin in Idaho <div style="display: flex; justify-content: space-around; width: 100%;"> <div>_____ month</div> <div>_____ year</div> </div>	13. Estimated monthly taxable sales
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14. Physical location of business (no PO Box or mail drop addresses)	Street address	City	State	Zip Code
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15. Mailing address	Street address or PO Box	City	State	Zip Code

16. Mailing address for report forms	Street address or PO Box	City	State	Zip Code
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17. Business telephone number (      )	18. Authorized contact person (name and title) <b>See instructions for definition.</b>
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19. Telephone number & extension of contact person (      )	20. Email address of contact person	21. Fax number of contact person
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22. Primary nature of business in Idaho: (Specify the product manufactured and/or sold or the type of service performed.)

23. Have you ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho? If yes, list all permit, account or policy numbers. (It is your responsibility to cancel any existing accounts you no longer need.)

24. List **(a)** owner and spouse of sole proprietorship, **(b)** all partners of partnership, **(c)** all corporate officers of corporation, or **(d)** all members of limited liability companies. Social Security Number required for every individual listed. **(Use additional sheet if necessary.)**

Name	Address of Residence	SSN/EIN and Phone Number	Corp Title	% Owned	Director? Yes/No	Compensated Yes/No

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer, member or representative to sign this document and that the statements made are correct and true to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

<b>For Department Use Only</b>	Send quarterly reports	Received quarterly reports	
Send cover letter: ___Yes ___No			
Send rate transfer info: ___All ___Part	Date due:	SDX	Keypunch date

25. Date employees first hired to work in Idaho	26. Date of employees' first paycheck in Idaho	27. Expected number of Idaho employees
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28. Enter the amount of wages you have paid or plan to pay in Idaho. If you have not paid or do not plan to pay wages during one of the periods listed, enter "NONE."

	Jan. 1 to March 31	April 1 to June 30	July 1 to Sept. 30	Oct. 1 to Dec. 31
Current Year				
Preceding Year				

29. If you estimated wages in #28, enter the date you plan to begin paying wages. \_\_\_\_\_

30. Will corporate officers receive compensation, salary or distribution of profits? \_\_\_\_ Yes \_\_\_\_ No

31. Were you subject to the Federal Unemployment Tax Act during the current or preceding year? \_\_\_\_ Yes \_\_\_\_ No

32. Is this an organization exempt from income tax under Internal Revenue Service Code 501(c)(3)? \_\_\_\_ Yes \_\_\_\_ No

33. Do you want more information about unemployment insurance for nonprofit corporations? **(see instructions)** \_\_\_\_ Yes \_\_\_\_ No

34. Is workers' compensation insurance needed? **(see instructions)** \_\_\_\_ Yes \_\_\_\_ No, explain why:

**CAUTION:** This is **not** an application for workers' compensation insurance

35. Do you have a workers' compensation insurance policy? ____ Yes ____ No ____ In process	36. Have you notified your insurance company that you have or expect to have Idaho payroll? ____ Yes ____ No	37. Agent's name and telephone number  ( )
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38. Insurance company name	39. Policy number	40. Effective date	41. If applying for insurance with the Idaho State Insurance Fund, list application number:
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42. Do you plan to perform work in other states using your existing Idaho employees? \_\_\_\_ Yes \_\_\_\_ No If yes, which states? \_\_\_\_\_

**WAGE THRESHOLDS LISTED BELOW DO NOT AFFECT AN EMPLOYER'S OBLIGATION TO CARRY WORKERS' COMPENSATION INSURANCE.**

**43. For most employers:**

- a) Have you had or will you have 1 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? \_\_\_\_ Yes \_\_\_\_ No
- b) Have you paid or will you pay \$1,500 or more in wages during any calendar quarter? \_\_\_\_ Yes \_\_\_\_ No
- c) If yes, indicate the earliest quarter and calendar year. \_\_\_\_\_  
quarter year

**44. For agricultural employers only:**

- a) Have you had or will you have 10 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? \_\_\_\_ Yes \_\_\_\_ No
- b) Have you paid or will you pay \$20,000 or more in cash wages during any calendar quarter? \_\_\_\_ Yes \_\_\_\_ No
- c) If yes, indicate the earliest quarter and calendar year. \_\_\_\_\_  
quarter year

**45. For domestic help employers only:**

- a) If you are an individual, local college club, or chapter of a college fraternity or sorority, have you paid or will you pay \$1,000 or more in cash wages in the state of Idaho during any calendar quarter? \_\_\_\_ Yes \_\_\_\_ No
- b) If yes, indicate the earliest quarter and calendar year. \_\_\_\_\_  
quarter year

**ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY**

If you buy an existing business, or change your business entity, Idaho law requires you to withhold enough of the purchase money to pay any sales tax and, in most cases, unemployment insurance due or unpaid by the previous owner/entity until the previous owner/entity produces a receipt from the Idaho Commerce and Labor and the State Tax Commission showing the taxes have been paid. If you fail to withhold the required purchase money and the taxes remain due and unpaid after the business is sold or converted to another entity type you may be liable for the payment of the taxes collected or unpaid by the former owner/entity. When there is a change in the legal entity, you must notify your workers' compensation insurance company.

46. Did you acquire all or part of an existing business? ____ All ____ Part ____ None	47. Did you change your legal business entity? ____ Yes ____ No
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48. Previous owner's name	49. Business name at time of purchase
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50. Date acquired/changed	51. Account/permit numbers of the business acquired/changed	52. Do you want to receive a form to apply for the unemployment insurance experience rating of your predecessor? ____ Yes ____ No
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**PUBLICATION CONSENT**

53. Yes, my company wants to be included in the Business Directory of Idaho on the internet at [www.jobservice.ws/businessdirectory](http://www.jobservice.ws/businessdirectory)  
See instructions. **A signature is required for this endorsement.**

Signature \_\_\_\_\_

# INSTRUCTIONS

All information must be provided or your  
registration cannot be processed.

*Instructions are provided only for items that may need clarification  
For more help, contact:*

1. Mark the type of legal business entity. If you have questions about types of legal business entities contact the Idaho Secretary of State, (208) 334-2300.
- 1a. Mark the correct box to indicate how the Limited Liability Company has chosen to be taxed for income tax purposes.
2. Mark the item(s) that best describes your purpose in filing this form:

**New applicant.** If the business is not currently registered with the State Tax Commission, the Idaho Industrial Commission, or Idaho Commerce and Labor.

**Change legal name.** If the business is changing its legal name, include a copy of proof, i.e. amended articles of incorporation or federal documentation.

**Change assumed business name.** If the business is changing its assumed business name (DBA).

**Add new account type.** If you already have one of the permits listed on the application and now need another permit. (Example: You have a sales permit and now need a withholding and/or unemployment account.)

**Add/change location.** If the business has changed its physical business location or added other locations.

**Change in partners, shareholders, or managing members.** List the percentage of change if the business has new or additional partners, shareholders or managing members. Be sure to list all of the partners, shareholders or managing members in box 24.

Regardless of your purpose in filing this form, the following boxes must be completed: 1, 2, 3, 4 or 5, 6, 10, 11, 14, 15, 17, 18, 19, 22, and 24.
3. Mark the type of permits or accounts you need:
  - **Employees.** Mark unemployment and withholding.
  - **Retail sales.** Mark sales.
  - **Renting rooms for 30 days or less.** Mark sales and travel and convention.
  - **Renting rooms in the Greater Boise Auditorium District for 30 days or less.** Mark Boise Auditorium.
  - **Using, Consuming or Storing items in Idaho on which you have not paid sales tax.** Mark use.
  - **Withholding Only.** Mark the box if you have **no** employees physically working in Idaho, but you wish to withhold Idaho income tax as a convenience to an employee whose income is taxable in Idaho, even though it is earned in another state. Complete all applicable questions through line 28.
4. List your federal employer identification number (EIN) if one has been issued to you by the Internal Revenue Service. If you have employees, or the business is other than a sole proprietorship, you must have a federal EIN. If you have applied for your EIN, but have not received it yet, enter "applied for". If you are not required to have an EIN, leave this box blank.
5. Enter your social security number if the type of business entity is a sole proprietorship.
6. List the legal name of the business. If the business is owned by a sole proprietor, list the name shown on the owner's social security card.

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State.
7. List the assumed business name (DBA), if different than the legal business name. (Example: Legal name Karan Jones - DBA Karan's Flowers.) This name must also be registered with the Secretary of State, (208) 334-2301.
8. If your business is a corporation, enter the date incorporated.
9. If your business is a corporation, enter the state in which it was incorporated.
10. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the business' fiscal year ends.
11. Enter the date this business began operating in Idaho.
13. Estimate the highest amount of taxable sales the business will have in any month.
14. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. **(Do not use a PO Box or mail drop address.)**
16. If you wish to have the Idaho State Tax Commission report forms mailed to an address different than the one listed on line 15 (such as your accountant's address), list that address.
18. You are authorizing the agencies with which you register to contact the named individual to discuss issues relating to your accounts.

22. Describe in detail the products and/or services your business in Idaho will provide. ( Example: Retail sales: clothing, food. Agricultural crops: corn, beets. General contractor: building single-family homes.)
23. If this business entity or its owner, partners or members has ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho, list all permits, accounts or policy numbers.
24. List the appropriate information:  
  
If you marked government or fiduciary on number 1, line 24 is optional.
  - a. If you marked sole proprietorship on number 1, list the requested information for the owner and spouse.
  - b. If you marked partnership on number 1, list the requested information for each partner. If the partner is an individual list the social security number. If the partner is another business entity list the EIN. If there are more than four partners, attach an additional page listing them.
  - c. If you marked S corporation, corporation or nonprofit on line 1, list the requested information for each officer. Indicate if the officer is on the board of directors by writing "yes," "no" or "not applicable" (N/A). If there are more than four officers, attach an additional page listing them.
  - d. If you marked limited liability company on number 1, list the requested information for all members. If there are more than four members, attach an additional page listing them.
31. The Federal Unemployment Tax Act (FUTA) governs whether a business is subject to paying Federal Unemployment Insurance Taxes.
32. The Internal Revenue Service grants or denies 501(c)(3) status. The granting of such status does not exempt a business from unemployment insurance tax, sales tax, withholding or workers' compensation insurance.
33. Idaho Commerce and Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.
34. If hiring one or more full-time, part-time, seasonal or occasional workers, you must obtain a workers' compensation insurance policy, unless you are specifically

exempt by law. The Idaho Workers' Compensation Law provides that a minimum penalty of \$25.00 per day may be assessed against employers who operate without workers' compensation insurance.

**THIS IS NOT AN APPLICATION FOR INSURANCE. YOU WILL NEED TO CONTACT YOUR INSURANCE AGENT OR COMPANY REPRESENTATIVE FOR ASSISTANCE.**

If you answer no to this question, explain in detail why you believe workers' compensation insurance is not needed for your business. (Attach additional page if necessary.)

If your business is reorganizing, **you must notify** your workers' compensation insurance carrier of the new type of business, including EIN numbers, if applicable.

If additional assistance is needed contact the Idaho Industrial Commission Compliance Division, (208) 334-6000 or by e-mail at [suretyrequest@iic.state.id.us](mailto:suretyrequest@iic.state.id.us).

- 35-40. If you have already obtained a workers' compensation insurance policy, complete boxes 37 through 40.

If you are in the process of obtaining a workers' compensation insurance policy, complete boxes 37 and 38.

41. If you have applied for insurance with the State Insurance Fund, list the application identification number.
- 46-51. If your business is reorganizing (i.e. you have formed a corporation which has acquired your sole proprietorship) then you are acquiring an existing business.
52. By checking that you would like to apply for the experience rating of your predecessor, you will receive another application form to complete. Contact Idaho Commerce and Labor for more information.
53. The Business Directory of Idaho is maintained by Idaho Commerce and Labor. The full extent of the data published on this site will be the business name, address, phone number, SIC, NAICS code, estimated number of employees and information that will be included in county/industry totals.
54. An application for Amusement Device Decals is available on our Web site at [www.tax.idaho.gov](http://www.tax.idaho.gov) or, contact the Tax Commission at (208) 334-7660 or outside the Boise area (800) 972-7660.

Idaho Commerce and Labor - (208) 332-3576 or (800) 448-2977 Idaho Industrial Commission - (208) 334-6000 or (800) 950-2110 Idaho State Tax Commission - (208) 334-7660 or (800) 972-7660
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